

**FIFTIETH LEGISLATIVE DAY
MONDAY, FEBRUARY 26, 2007**

House of Representatives

The House convened at 10:45 a.m., the Speaker in the Chair.

Roll call showed 68 members present.

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Prayer was offered by Representative Rusche.

The Pledge of Allegiance was led by Marcus Heleker, Page.

Approval of Journal

February 26, 2007

Mr. Speaker:

We, your COMMITTEE ON JUDICIARY, RULES, AND ADMINISTRATION, report that we have read and approved the House Journal of the Forty-seventh Legislative Day and recommend that same be adopted as corrected.

CLARK, Chairman

Mr. Clark moved that the report be adopted. Seconded by Mrs. Boe. Report adopted.

**Consideration of Messages from the
Governor and the Senate**

OFFICE OF THE GOVERNOR
Boise

February 22, 2007

The Honorable Lawrence Denney
Speaker of the House

Dear Mr. Speaker:

I have the honor to advise you that I have signed today and am transmitting to the Secretary of State the following House Bills, to wit:

H 19, H 21, and H 93

Very truly yours,
/s/ C. L. "BUTCH" OTTER
Governor

OFFICE OF THE GOVERNOR
Boise

February 23, 2007

The Honorable Lawrence Denney
Speaker of the House

Dear Mr. Speaker:

I have the honor to advise you that I have signed today and am transmitting to the Secretary of State the following House

Bills, to wit:

H 30 and H 33

Very truly yours,
/s/ C. L. "BUTCH" OTTER
Governor

February 23, 2007

Mr. Speaker:

I return herewith enrolled **H 69, H 70, and H 14** which have been signed by the President.

WOOD, Secretary

Enrolled **H 69, H 70, and H 14** were referred to the Judiciary, Rules, and Administration Committee for delivery to the Governor.

February 23, 2007

Mr. Speaker:

I transmit herewith **S 1106, S 1105, and S 1055, S 1074** which have passed the Senate.

WOOD, Secretary

S 1106, S 1105, S 1055, and S 1074 were filed for first reading.

Report of Standing Committees

February 26, 2007

Mr. Speaker:

We, your COMMITTEE ON JUDICIARY, RULES, AND ADMINISTRATION, report that we have transmitted enrolled **H 23, H 64, and H 66** to the Governor at 11:02 a.m., as of this date, February 23, 2007.

CLARK, Chairman

February 23, 2007

Mr. Speaker:

We, your COMMITTEE ON BUSINESS, report that we have had under consideration **H 88, H 89, H 90, H 132, and H 140** and recommend that they do pass.

BLACK, Chairman

H 88, H 89, H 90, H 132, and H 140 were filed for second reading.

February 23, 2007

Mr. Speaker:

We, your COMMITTEE ON BUSINESS, report that we have had under consideration **H 99** and report it back with amendments attached to be placed on General Orders for consideration.

BLACK, Chairman

H 99 was placed on General Orders for consideration.

February 26, 2007

Mr. Speaker:

We, your COMMITTEE ON EDUCATION, report that we have had under consideration **H 217**, **H 226**, and **H 202** and recommend that they do pass.

NONINI, Chairman

H 217, **H 226**, and **H 202** were filed for second reading.

There being no objection, the House advanced to the Eighth Order of Business.

**Introduction, First Reading, and Reference
of Bills and Joint Resolutions**

**HOUSE BILL NO. 233
BY REVENUE AND TAXATION COMMITTEE
AN ACT**

RELATING TO TAXATION OF PERSONAL PROPERTY; AMENDING CHAPTER 6, TITLE 63, IDAHO CODE, BY THE ADDITION OF NEW SECTIONS 63-607, 63-608, 63-609, 63-610 AND 63-611, IDAHO CODE, TO PROVIDE A PARTIAL EXEMPTION FROM TAXATION FOR PERSONAL PROPERTY, TO PROVIDE A PHASED-IN REDUCTION FOR PERSONAL PROPERTY TAXATION, TO PROVIDE FOR DEFERRAL OF THE PHASE-IN UNDER CERTAIN CIRCUMSTANCES, TO PROVIDE TAXES THAT ARE NOT AFFECTED BY PERSONAL PROPERTY EXEMPTIONS AND REDUCTIONS, TO PROVIDE FOR REIMBURSEMENT OF PERSONAL PROPERTY TAX TO LOCAL GOVERNMENTS AND URBAN RENEWAL AGENCIES, TO PROVIDE FOR DEFERRAL OF REIMBURSEMENT UNDER CERTAIN CIRCUMSTANCES, TO PROVIDE PROCEDURES AND TO PROVIDE ADMINISTRATIVE RULES; AMENDING SECTION 63-201, IDAHO CODE, TO REVISE DEFINITIONS; AMENDING SECTION 63-304, IDAHO CODE, TO PROVIDE FOR COLLECTION OF DELINQUENT PROPERTY TAXES FOR A MANUFACTURED HOME, MOBILE HOME OR MODULAR BUILDING THAT MAY CONSTITUTE REAL PROPERTY IF CERTAIN CIRCUMSTANCES OCCUR; AMENDING SECTION 63-309, IDAHO CODE, TO PROVIDE THAT IMPROVEMENTS ON CERTAIN PROPERTY SHALL BE ASSESSED AND TAXED AS REAL PROPERTY AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 63-313, IDAHO CODE, TO PROVIDE THAT FOR TRANSIENT PERSONAL PROPERTY VALUED AT OVER FIFTY THOUSAND DOLLARS, ANY EXEMPTION TO THE TAXPAYER SHALL BE ALLOCATED BETWEEN COUNTIES BASED ON THE PRORATED VALUE; AMENDING SECTION 63-316, IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES; AMENDING CHAPTER 4, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-412, IDAHO CODE, TO PROVIDE FOR SUBMISSION TO THE STATE TAX COMMISSION OF A STATEMENT IDENTIFYING PERSONAL PROPERTY UPON WHICH THE TAXPAYER CLAIMS AN EXEMPTION; AMENDING SECTION 63-3638, IDAHO CODE, TO PROVIDE FOR DISTRIBUTION OF SALES TAX MONEYS TO COUNTIES, URBAN RENEWAL AGENCIES AND OTHER TAXING DISTRICTS FOR REPLACEMENT OF

PROPERTY TAX ON PERSONAL PROPERTY TAX REDUCTIONS AND TO PROVIDE CORRECT CODE REFERENCES; PROVIDING SEVERABILITY; DECLARING AN EMERGENCY, PROVIDING RETROACTIVE APPLICATION AND PROVIDING EFFECTIVE DATES.

**HOUSE BILL NO. 234
BY APPROPRIATIONS COMMITTEE
AN ACT**

APPROPRIATING ADDITIONAL MONEYS TO THE DEPARTMENT OF HEALTH AND WELFARE FOR SERVICES FOR THE DEVELOPMENTALLY DISABLED IN THE IDAHO STATE SCHOOL AND HOSPITAL PROGRAM FOR FISCAL YEAR 2007; AND DECLARING AN EMERGENCY.

**HOUSE BILL NO. 235
BY APPROPRIATIONS COMMITTEE
AN ACT**

RELATING TO THE APPROPRIATION TO THE DEPARTMENT OF HEALTH AND WELFARE; AMENDING SECTION 1, CHAPTER 373, LAWS OF 2006, TO REVISE THE APPROPRIATION TO THE DEPARTMENT OF HEALTH AND WELFARE FOR THE PUBLIC HEALTH SERVICES IN THE PHYSICAL HEALTH SERVICES PROGRAM; AMENDING SECTION 5, CHAPTER 373, LAWS OF 2006, TO REVISE THE APPROPRIATION TO THE DEPARTMENT OF HEALTH AND WELFARE FOR THE PUBLIC HEALTH SERVICES IN THE LABORATORY SERVICES PROGRAM; AND DECLARING AN EMERGENCY.

**HOUSE BILL NO. 236
BY APPROPRIATIONS COMMITTEE
AN ACT**

APPROPRIATING MONEYS TO THE PUBLIC UTILITIES COMMISSION FOR FISCAL YEAR 2008; LIMITING THE NUMBER OF FULL-TIME EQUIVALENT POSITIONS; DIRECTING THE DISTRIBUTION OF THE FUNDING FOR EMPLOYEE COMPENSATION; AND DIRECTING ALLOCATION OF SALARY SAVINGS.

H 233, **H 234**, **H 235**, and **H 236** were introduced, read the first time by title, and referred to the Judiciary, Rules, and Administration Committee for printing.

S 1106, by Commerce and Human Resources Committee, was introduced, read the first time by title, and referred to the Commerce and Human Resources Committee.

S 1105, by Commerce and Human Resources Committee, was introduced, read the first time by title, and referred to the Business Committee.

S 1055, by Resources and Environment Committee, was introduced, read the first time by title, and referred to the Resources and Conservation Committee.

S 1074, by Agricultural Affairs Committee, was introduced,

read the first time by title, and held at the Desk.

There being no objection, the House advanced to the Tenth Order of Business.

Second Reading of Bills and Joint Resolutions

HCR 23 and **HCR 25**, by State Affairs Committee, were read the second time by title and filed for third reading.

H 196, by Revenue and Taxation Committee, was read the second time by title and filed for third reading.

H 137, by Business Committee, was read the second time by title and filed for third reading.

H 154 and **H 150**, by Environment, Energy, and Technology Committee, were read the second time by title and filed for third reading.

H 168, **H 165**, and **H 166**, as amended, by Health and Welfare Committee, were read the second time by title and filed for third reading.

H 200, by Education Committee, was read the second time by title and filed for third reading.

S 1049 and **S 1050**, by Transportation Committee, were read the second time by title and filed for third reading.

Third Reading of Bills and Joint Resolutions

H 205 was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Mr. Stevenson to open debate.

The question being, "Shall **H 205** pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Bayer, Bedke, Bell, Black, Block, Bolz, Brackett, Bradford, Chadderdon, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Harwood, Henbest, Jaquet, King, Kren, Lake, LeFavour, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nonini, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Rusche, Sayler, Shepherd(2), Shirley, Shively, Snodgrass, Stevenson, Trail, Wills, Wood(27), Mr. Speaker. Total -- 49.

NAYS -- Barrett, Bock, Boe, Chavez, Chew, Hart, Killen, Labrador, Loertscher, Nielsen, Pasley-Stuart, Ruchti, Shepherd(8), Smith(30), Smith(24), Thayn, Vander Woude. Total -- 17.

Absent and excused -- Bilbao, Henderson, Schaefer, Wood(35). Total -- 4.

Total -- 70.

Whereupon the Speaker declared **H 205** passed the House. Title was approved and the bill was ordered transmitted to the

Senate.

HCR 13 was read the third time at length and placed before the House for final consideration.

At this time, the Speaker recognized Mr. Eskridge to open debate.

The question being, "Shall **HCR 13** be adopted?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Bayer, Bedke, Bell, Black, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chew, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, LeFavour, Loertscher, Mathews, McGeachin, Mortimer, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Roberts, Ruchti, Rusche, Sayler, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Snodgrass, Stevenson, Vander Woude, Wills, Wood(27), Mr. Speaker. Total -- 54.

NAYS -- Barrett, Block, Chavez, Clark, Hart, Lake, Luker, Marriott, Moyle, Ringo, Smith(24), Thayn, Trail, Wood(35). Total -- 14.

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Whereupon the Speaker declared **HCR 13** adopted and ordered the resolution transmitted to the Senate.

Mr. Moyle moved that the House recess until 1:15 p.m. Seconded by Mr. Bedke. Motion carried.

Whereupon the Speaker declared the House at recess until 1:15 p.m.

RECESS

Afternoon Session

The House reconvened at 1:15 p.m., the Speaker in the Chair.

Roll call showed 68 members present.

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Prior to recess, the House was at the Eleventh Order of Business.

Third Reading of Bills and Joint Resolutions

Mr. Roberts asked unanimous consent that Rule 70, with the exception of smoking, be suspended for the balance of the Legislative Day. There being no objection, it was so ordered.

HCR 15 was read the third time at length and placed before the House for final consideration.

At this time, the Speaker recognized Ms. Henbest to open

debate.

The question being, "Shall **HCR 15** be adopted?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Saylor, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 67.

NAYS -- None.

Absent and excused -- Bilbao, LeFavour, Schaefer.

Total -- 3.

Total -- 70.

Whereupon the Speaker declared **HCR 15** adopted and ordered the resolution transmitted to the Senate.

H 157 was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Ms. Henbest to open debate.

The question being, "Shall **H 157** pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, LeFavour, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Saylor, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 68.

NAYS -- None

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Whereupon the Speaker declared **H 157** passed the House. Title was approved and the bill was ordered transmitted to the Senate.

H 164 was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Ms. Chew to open debate.

The question being, "Shall **H 164** pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, LeFavour, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Saylor, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 67.

NAYS -- None.

Absent and excused -- Bilbao, Nonini, Schaefer. Total -- 3.

Total -- 70.

Whereupon the Speaker declared **H 164** passed the House. Title was approved and the bill was ordered transmitted to the Senate.

H 158 was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Mr. Marriott to open debate.

The question being, "Shall **H 158** pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, LeFavour, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Saylor, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 67.

NAYS -- None.

Absent and excused -- Bilbao, Nonini, Schaefer. Total -- 3.

Total -- 70.

Whereupon the Speaker declared **H 158** passed the House. Title was approved and the bill was ordered transmitted to the Senate.

H 123 was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Mr. Wills to open debate.

Pursuant to Rule 38(3), Mr. Mathews disclosed a conflict of interest regarding **H 123**.

The question being, "Shall **H 123** pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, LeFavour, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Sayler, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 68.

NAYS -- None.

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Whereupon the Speaker declared **H 123** passed the House. Title was approved and the bill was ordered transmitted to the Senate.

HJM 1, as amended, was read the third time at length and placed before the House for final consideration.

At this time, the Speaker recognized Mrs. McGeachin to open debate.

The question being, "Shall **HJM 1**, as amended, be adopted?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Barrett, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Harwood, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, Lake, LeFavour, Loertscher, Luker, Marriott, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Raybould, Ring, Ringo, Roberts, Ruchti, Rusche, Sayler, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Stevenson, Thayn, Trail, Vander Woude, Wills, Wood(27), Wood(35), Mr. Speaker. Total -- 68.

NAYS -- None.

Absent and excused -- Bilbao, Schaefer. Total -- 2.

Total -- 70.

Whereupon the Speaker declared **HJM 1**, as amended, adopted and ordered the memorial transmitted to the Senate.

H 125, as amended, was read the third time at length, section by section, and placed before the House for final consideration.

At this time, the Speaker recognized Mr. Shirley and Mr. Ruchti to open debate.

Mr. Shirley asked unanimous consent that, pursuant to Rule 22, discussion of other bills be allowed in debate of **H 125**, as amended.

The question being, "Shall **H 125**, as amended, pass?"

Roll call resulted as follows:

AYES -- Anderson, Andrus, Bayer, Bedke, Bell, Black, Block, Bock, Boe, Bolz, Brackett, Bradford, Chadderdon, Chavez, Chew, Clark, Collins, Crane, Durst, Edmunson, Eskridge, Hagedorn, Hart, Henbest, Henderson, Jaquet, Killen, King, Kren, Labrador, LeFavour, Luker, Mathews, McGeachin, Mortimer, Moyle, Nielsen, Nonini, Pasley-Stuart, Patrick, Pence, Ring, Ringo, Roberts, Ruchti, Rusche, Sayler, Shepherd(2), Shepherd(8), Shirley, Shively, Smith(30), Smith(24), Snodgrass, Thayn, Trail, Vander Woude, Wood(27), Wood(35), Mr. Speaker. Total -- 60.

NAYS -- Barrett, Harwood, Lake, Loertscher, Marriott, Raybould, Stevenson. Total -- 7.

Absent and excused -- Bilbao, Schaefer, Wills. Total -- 3.

Total -- 70.

Whereupon the Speaker declared **H 125**, as amended, passed the House. Title was approved and the bill was ordered transmitted to the Senate.

Mr. Nonini asked unanimous consent that **H 203** be returned to the Education Committee. There being no objection, it was so ordered.

Mr. Moyle asked unanimous consent that the remaining bills on the Third Reading Calendar retain their places for one Legislative Day. There being no objection, it was so ordered.

There being no objection, the House returned to the Eighth Order of Business.

Introduction, First Reading, and Reference of Bills and Joint Resolutions

HOUSE BILL NO. 237 BY STATE AFFAIRS COMMITTEE AN ACT

RELATING TO FORMATION OF COMMUNITY COLLEGE DISTRICTS; AMENDING SECTION 33-2104, IDAHO CODE, TO REVISE PROCEDURES AND ELECTIONS FOR THE FORMATION OF A COMMUNITY COLLEGE DISTRICT AND TO MAKE TECHNICAL CORRECTIONS; DECLARING AN EMERGENCY AND PROVIDING APPLICATION.

HOUSE BILL NO. 238 BY STATE AFFAIRS COMMITTEE AN ACT

RELATING TO THE HEALTH QUALITY PLANNING COMMISSION; AMENDING SECTION 56-1054, IDAHO CODE, TO REVISE COMMISSION MEMBERSHIP TERMS AND TO EXTEND DATES RELATING TO INTERIM AND FINAL REPORTS.

HOUSE BILL NO. 239 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO INCOME TAX; AMENDING SECTION 63-3022, IDAHO CODE, TO PROVIDE THAT

WITHDRAWALS FROM THE IDAHO COLLEGE SAVINGS PROGRAM THAT ARE TRANSFERRED TO A QUALIFIED PROGRAM OPERATED BY ANOTHER STATE SHALL BE INCLUDED AS TAXABLE INCOME IN IDAHO.

HOUSE BILL NO. 240
BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE; AMENDING SECTION 63-3029, IDAHO CODE, TO PROVIDE THAT WHEN TAX IS PAID TO ANOTHER STATE ON INCOME OF AN S CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, OR TRUST, THE INCOME TAX LIMITATION WITH RESPECT TO THAT INCOME SHALL BE BASED ON THE PROPORTION THAT THE INDIVIDUAL TAXPAYER'S SHARE OF THE ENTITY'S TAXABLE INCOME CORRECTLY REPORTED TO THE OTHER STATE UNDER THE LAWS OF THE OTHER STATE BEARS TO THE INDIVIDUAL'S ADJUSTED GROSS INCOME, TO PROVIDE THAT THE LIMITATION SHALL APPLY WHETHER THE TAX IS PAID TO THE OTHER STATE BY THE INDIVIDUAL OR BY THE S CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY OR TRUST AND TO PROVIDE THAT THE CREDIT PROVIDED UNDER THIS SECTION SHALL FURTHER BE LIMITED TO THE TAX PAID TO THE OTHER STATE; DECLARING AN EMERGENCY AND PROVIDING APPLICATION.

HOUSE BILL NO. 241
BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO WATER; AMENDING SECTION 42-620, IDAHO CODE, TO REVISE WATER DISTRICT EXPENSE PROVISIONS RELATING TO COSTS OF THE DEPARTMENT OF WATER RESOURCES FOR ADMINISTRATION OF CERTAIN WATER RIGHTS AND TO PROVIDE FOR AN APPROPRIATION REQUEST.

HOUSE BILL NO. 242
BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO INCOME TAX; AMENDING SECTION 63-3029A, IDAHO CODE, TO PROVIDE AN INCOME TAX CREDIT FOR A CHARITABLE CONTRIBUTION TO THE STATE ACCOUNT ESTABLISHED FOR THE IDAHO OPPORTUNITY SCHOLARSHIP PROGRAM.

HOUSE BILL NO. 243
BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO RECORDS EXEMPT FROM DISCLOSURE; AMENDING SECTION 9-340D, IDAHO CODE, TO PROVIDE THAT CERTAIN RECORDS OF LABORATORY TEST RESULTS CONDUCTED BY THE IDAHO STATE DEPARTMENT OF AGRICULTURE SEED LABORATORY ARE EXEMPT FROM DISCLOSURE.

HOUSE BILL NO. 244

BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO RECORDS EXEMPT FROM DISCLOSURE; AMENDING SECTION 9-340D, IDAHO CODE, TO PROVIDE THAT CERTAIN RECORDS OF LABORATORY TEST RESULTS CONDUCTED BY THE IDAHO STATE DEPARTMENT OF AGRICULTURE ANIMAL HEALTH LABORATORY ARE EXEMPT FROM DISCLOSURE.

HOUSE BILL NO. 245
BY REVENUE AND TAXATION COMMITTEE
AN ACT

RELATING TO TAXATION OF PERSONAL PROPERTY; AMENDING CHAPTER 6, TITLE 63, IDAHO CODE, BY THE ADDITION OF NEW SECTIONS 63-607, 63-608, 63-609, 63-610 AND 63-611, IDAHO CODE, TO PROVIDE A PARTIAL EXEMPTION FROM TAXATION FOR PERSONAL PROPERTY, TO PROVIDE A PHASED-IN REDUCTION FOR PERSONAL PROPERTY TAXATION, TO PROVIDE FOR DEFERRAL OF THE PHASE-IN UNDER CERTAIN CIRCUMSTANCES, TO PROVIDE TAXES THAT ARE NOT AFFECTED BY PERSONAL PROPERTY EXEMPTIONS AND REDUCTIONS, TO PROVIDE FOR REIMBURSEMENT OF PERSONAL PROPERTY TAX TO LOCAL GOVERNMENTS AND URBAN RENEWAL AGENCIES, TO PROVIDE FOR DEFERRAL OF REIMBURSEMENT UNDER CERTAIN CIRCUMSTANCES, TO PROVIDE PROCEDURES AND TO PROVIDE ADMINISTRATIVE RULES; AMENDING SECTION 63-201, IDAHO CODE, TO REVISE DEFINITIONS; AMENDING SECTION 63-304, IDAHO CODE, TO PROVIDE FOR COLLECTION OF DELINQUENT PROPERTY TAXES FOR A MANUFACTURED HOME, MOBILE HOME OR MODULAR BUILDING THAT MAY CONSTITUTE REAL PROPERTY IF CERTAIN CIRCUMSTANCES OCCUR; AMENDING SECTION 63-309, IDAHO CODE, TO PROVIDE THAT IMPROVEMENTS ON CERTAIN PROPERTY SHALL BE ASSESSED AND TAXED AS REAL PROPERTY AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 63-313, IDAHO CODE, TO PROVIDE THAT FOR TRANSIENT PERSONAL PROPERTY VALUED AT OVER FIFTY THOUSAND DOLLARS, ANY EXEMPTION TO THE TAXPAYER SHALL BE ALLOCATED BETWEEN COUNTIES BASED ON THE PRORATED VALUE; AMENDING SECTION 63-316, IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES; AMENDING CHAPTER 4, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-412, IDAHO CODE, TO PROVIDE FOR SUBMISSION TO THE STATE TAX COMMISSION OF A STATEMENT IDENTIFYING PERSONAL PROPERTY UPON WHICH THE TAXPAYER CLAIMS AN EXEMPTION; AMENDING SECTION 63-3638, IDAHO CODE, TO PROVIDE FOR DISTRIBUTION OF SALES TAX MONEYS TO COUNTIES, URBAN RENEWAL AGENCIES AND OTHER TAXING DISTRICTS FOR REPLACEMENT OF PROPERTY TAX ON PERSONAL PROPERTY TAX REDUCTIONS AND TO PROVIDE CORRECT CODE REFERENCES; PROVIDING SEVERABILITY; DECLARING

AN EMERGENCY, PROVIDING RETROACTIVE APPLICATION AND PROVIDING EFFECTIVE DATES.

H 237, H 238, H 239, H 240, H 241, H 242, H 243, H 244, and **H 245** were introduced, read the first time by title, and referred to the Judiciary, Rules, and Administration Committee for printing.

There being no objection, the House advanced to the Sixteenth Order of Business.

Adjournment

Mr. Moyle moved that the House adjourn until 10:45 a.m., Tuesday, February 27, 2007. Seconded by Ms. Jaquet. Motion carried.

Whereupon the Speaker declared the House adjourned at 2:38 p.m.

LAWRENCE DENNEY, Speaker

ATTEST:

PAMM JUKER, Chief Clerk